

AN ACT

PROVIDING NOTIFICATION TO THE DEPARTMENT OF WORKFORCE  
DEVELOPMENT BY THE SECRETARY OF STATE WHEN CERTAIN BUSINESS  
ENTITIES APPLY FOR REINSTATEMENT AFTER DISSOLUTION TO ENSURE  
CERTAIN TAX OBLIGATIONS HAVE BEEN FULFILLED.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

Section 1. Section 489.706, subsection 2, Code 2009, is amended to read as follows:

2. The secretary of state shall refer the federal tax identification number contained in the application for reinstatement to the ~~department~~ departments of revenue and workforce development. The ~~department~~ departments of revenue and workforce development shall report to the secretary of state the tax status of the limited liability company. If ~~the~~ either department reports to the secretary of state that a filing delinquency or liability exists against the limited liability company, the secretary of state shall not cancel the declaration of dissolution until the filing delinquency or liability is satisfied.

Sec. 2. Section 490.1422, subsection 2, paragraph a, Code 2009, is amended to read as follows:

a. The secretary of state shall refer the federal tax identification number contained in the application for reinstatement to the ~~department~~ departments of revenue and workforce development. The ~~department~~ departments of revenue and workforce development shall report to the secretary of state the tax status of the corporation. If ~~the~~ either department reports to the secretary of state that a filing delinquency or liability exists against the corporation, the secretary of state shall not cancel the certificate of dissolution until the filing delinquency or liability is satisfied.

Sec. 3. Section 490A.1322, subsection 2, paragraph a, Code 2009, is amended to read as follows:

a. The secretary of state shall refer the federal tax identification number contained in the application for reinstatement to the ~~department~~ departments of revenue and workforce development. The ~~department~~ departments of revenue and workforce development shall report to the secretary of state the tax status of the limited liability company. If ~~the~~ either department reports to the secretary of state that a filing delinquency or liability exists against the limited liability company, the secretary of state shall not cancel the certificate of dissolution until the filing delinquency or liability is satisfied.

Sec. 4. Section 501.813, subsection 2, paragraph a, Code 2009, is amended to read as follows:

a. The secretary of state shall refer the federal tax identification number contained in the application for reinstatement to the ~~department~~ departments of revenue and workforce development. The ~~department~~ departments of revenue and workforce development shall report to the secretary of state the tax status of the cooperative. If ~~the~~ either department reports to the secretary of state that a filing delinquency or liability exists against the cooperative, the secretary of state shall not cancel the certificate of dissolution until the filing delinquency or liability is satisfied.

Sec. 5. Section 504.1423, subsection 2, paragraph a, Code 2009, is amended to read as follows:

a. The secretary of state shall refer the federal tax identification number contained in the application for

reinstatement to the ~~department~~ departments of revenue and workforce development. The ~~department~~ departments of revenue and workforce development shall report to the secretary of state the tax status of the corporation. If ~~the~~ either department reports to the secretary of state that a filing delinquency or liability exists against the corporation, the secretary of state shall not cancel the certificate of dissolution until the filing delinquency or liability is satisfied.

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PATRICK J. MURPHY  
Speaker of the House

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JOHN P. KIBBIE  
President of the Senate

I hereby certify that this bill originated in the House and is known as House File 2111, Eighty-third General Assembly.

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MARK BRANDSGARD  
Chief Clerk of the House

Approved \_\_\_\_\_, 2010

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CHESTER J. CULVER  
Governor